



Quarterly Summary of Federal, State, and Local Tax Revenue

U.S. Department of Commerce
BUREAU OF THE CENSUS

JANUARY-MARCH 1990

GT-90Q1
Issued August 1990

Tax collections of Federal, State, and local governments totaled \$1,114.9 billion during the 12 months ending March 1990, an increase of 9.0 percent from the amount collected during the 12 months ending March 1989. Federal tax collections were \$627.1 billion, up 9.1 percent during this period. State tax collections totaled \$296.2 billion, up 7.6 percent this period, and local government taxes amounted to \$191.5 billion, an increase of 11.3 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1990 and March 1989.

During the first quarter of calendar year 1990, collections of Federal, State, and local taxes amounted to \$257.2 billion. Compared to the corresponding quarter of 1989, this is an increase of \$18.3 billion or 7.7 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1990 these Federal "taxes" amounted to \$130.6 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1990 and 1989
(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending March— (million dollars)		Percent change
	1990	1989	
Total	\$1,114,931	\$1,022,579	9.0
Individual income	562,946	500,566	12.5
Corporation net income.....	124,987	122,679	1.9
Property.....	146,665	132,171	11.0
Customs, general sales and gross receipts.....	139,018	128,253	8.4
Motor fuel	32,751	32,874	-0.4
Tobacco product sales.....	9,815	9,431	4.1
Alcoholic beverage sales.....	9,184	9,556	-3.9
All other.....	89,565	87,049	2.9

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 8 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1989* and *State Government Finances in 1989*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1987-88*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter 1990 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period		Level of tax-imposing government			Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER												
1990												
1st quarter	257,219	130,611	126,608	124,342	22,475	39,597	36,019	8,204	2,280	2,094	22,208	
1989												
4th quarter	270,385	145,471	124,914	130,392	26,842	46,248	33,458	8,308	2,568	2,490	20,079	
3rd quarter	261,461	150,917	110,544	134,324	29,210	31,952	33,217	8,277	2,400	2,264	19,817	
2nd quarter	325,866	200,149	125,717	173,888	46,460	28,868	36,324	7,962	2,567	2,336	27,461	
1st quarter	238,926	121,601	117,325	115,175	22,683	35,173	32,815	8,252	2,119	2,124	20,585	
1988												
4th quarter	260,833	143,186	117,647	122,615	30,932	42,131	32,091	8,707	2,553	2,497	19,307	
3rd quarter	242,699	141,943	100,756	119,974	28,639	28,389	31,267	8,327	2,193	2,698	21,212	
2nd quarter	280,121	168,310	111,811	142,802	40,425	26,478	32,080	7,588	2,566	2,237	25,945	
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989	
1987												
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940	
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302	
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966	
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017	
1986												
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896	
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968	
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020	
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817	
1985												
4th quarter	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232	
3rd quarter	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682	
2nd quarter	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169	
1st quarter	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222	
12 MONTHS ENDING												
March 1990	1,114,931	627,148	487,783	562,946	124,987	146,665	139,018	32,751	9,815	9,184	89,565	
December 1989	1,096,638	618,138	478,500	553,779	125,195	142,241	135,814	32,799	9,654	9,214	87,942	
September 1989	1,087,086	615,853	471,233	546,002	129,285	138,124	134,447	33,198	9,639	9,221	87,170	
June 1989	1,068,324	606,879	461,445	531,652	128,714	134,561	132,497	33,248	9,432	9,655	88,565	
March 1989	1,022,579	575,040	447,539	500,566	122,679	132,171	128,253	32,874	9,431	9,556	87,049	
December 1988	1,014,427	574,803	439,624	497,972	123,007	130,009	126,032	31,907	9,588	9,459	86,453	
September 1988	997,819	562,600	435,219	490,668	118,255	129,704	123,648	30,727	9,543	9,188	86,086	
June 1988	988,622	559,951	428,671	489,064	118,810	127,707	120,804	29,890	10,106	9,065	83,176	
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197	
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225	
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181	
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847	
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901	
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701	
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037	
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751	
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900	
December 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305	
September 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456	
June 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938	
March 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245	

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1990 and Prior Periods
 (Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1990											
3rd quarter	155,118	116,388	21,009	4,434	3,353	1,194	1,290	1,529	1,672	2,682	1,567
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	864	1,295	1,749	8452	1,908	884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	1,3
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
September 1990	632,019	467,242	93,507	16,823	12,993	4,268	5,753	6,261	7,495	11,501	6,176
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

QUARTERLY TAX REPORT

5

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period		Level of tax-imposing government			Type of tax								
		Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER													
1990													
1st quarter	126,608	75,718	50,890	26,294	5,471	39,597	31,955	4,901	1,364	869	2,938	13,219	
1989													
4th quarter	124,914	68,350	56,564	23,067	4,849	46,248	29,222	4,900	1,420	869	2,472	11,867	
3rd quarter	110,544	68,063	42,481	22,983	5,089	31,952	29,382	4,945	1,427	835	2,502	11,429	
2nd quarter	125,717	84,194	41,523	30,143	9,275	28,868	32,054	4,940	1,403	891	3,132	15,011	
1st quarter.	117,325	71,862	45,463	25,352	6,094	35,173	28,675	4,355	1,255	829	2,806	12,786	
1988													
4th quarter.	117,647	65,812	51,835	21,834	5,536	42,131	27,886	4,586	1,264	856	2,304	11,250	
3rd quarter	100,756	62,681	38,075	20,600	5,011	28,389	26,836	4,648	1,229	808	2,400	10,835	
2nd quarter	111,811	75,143	36,668	24,506	8,439	26,478	28,164	4,573	1,302	877	2,910	14,562	
1st quarter.	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152	
1987													
4th quarter.	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702	
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060	
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729	
1st quarter.	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833	
1986													
4th quarter.	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205	
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318	
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944	
1st quarter.	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438	
1985													
4th quarter.	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997	
3rd quarter	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575	
2nd quarter	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668	
1st quarter.	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553	
12 MONTHS ENDING													
March 1990.	487,783	296,325	191,458	102,487	24,684	146,665	122,613	19,686	5,614	3,464	11,044	51,526	
December 1989.	478,500	292,469	186,031	101,545	25,307	142,241	119,333	19,140	5,505	3,424	10,912	51,093	
September 1989.	471,233	289,931	181,302	100,312	25,994	138,124	117,997	18,826	5,349	3,411	10,744	50,476	
June 1989.	461,445	284,549	176,896	97,929	25,916	134,561	115,451	18,529	5,151	3,384	10,642	49,882	
March 1989	447,539	275,498	172,041	92,292	25,080	132,171	111,561	18,162	5,050	3,370	10,420	49,433	
December 1988.	439,624	269,583	170,041	90,015	24,686	130,009	109,459	18,041	5,001	3,368	10,246	48,799	
September 1988	435,219	266,019	169,200	89,487	24,060	129,704	107,331	17,851	5,020	3,358	10,157	48,251	
June 1988.	428,671	262,397	166,274	88,686	23,814	127,707	104,826	17,627	5,047	3,437	10,051	47,476	
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643	
December 1987.	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324	
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827	
June 1987.	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085	
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300	
December 1986.	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905	
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697	
June 1986.	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954	
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678	
December 1985.	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793	
September 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091	
June 1985.	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331	
March 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580	

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1987-88. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1990 and Prior Periods

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending March			Area	Area population, 1988 ¹	Collections, 12 months ending March		
		1990	1989	Percent change			1990	1989	Percent change
ALABAMA									
Jefferson County.....	679,100	198.6	188.6	5.3	GEORGIA				
Mobile County.....	389,200	73.9	69.3	6.6	Cobb County	425,300	256.3	233.8	9.6
ARIZONA									
Maricopa County.....	2,029,500	1,398.3	1,207.7	15.8	De Kalb County	544,700	393.6	359.7	9.4
Pima County.....	636,000	448.3	377.9	18.6	Fulton County	640,800	720.9	652.0	10.6
ARKANSAS									
Pulaski County.....	356,900	120.7	115.5	4.5	HAWAII				
CALIFORNIA									
Alameda County.....	1,241,100	678.5	626.4	8.3	Honolulu County	838,500	303.6	267.6	13.5
Contra Costa County.....	765,200	593.6	525.0	13.1	ILLINOIS				
Fresno County.....	614,800	260.6	244.8	6.4	Cook County	5,284,300	4,783.2	4,223.7	13.2
Kern County.....	520,000	(NA)	372.4	(NA)	Du Page County.....	760,800	774.6	689.1	12.4
Los Angeles County.....	8,587,800	4,487.9	4,042.9	11.0	Kane County	316,800	197.6	174.5	
Monterey County.....	348,800	(NA)	(NA)	(NA)	Lake County.....	495,300	472.6	414.0	14.2
Orange County.....	2,257,000	1,615.9	1,427.1	13.2	Madison County.....	252,300	122.7	101.4	21.1
Riverside County.....	985,100	(NA)	(NA)	(NA)	St. Clair County.....	269,700	98.0	89.3	9.8
Sacramento County.....	976,900	483.3	389.2	24.2	Will County	346,700	241.6	209.3	15.4
San Diego County.....	2,370,400	1,296.1	1,145.2	13.2	Winnebago County	252,100	124.2	112.7	10.2
San Francisco County.....	731,600	506.7	468.6	8.1	INDIANA				
San Joaquin County.....	455,700	190.1	176.4	7.8	Allen County	303,900	159.6	133.7	19.4
San Mateo County.....	628,300	494.9	464.1	6.6	Lake County.....	487,900	329.7	333.8	-1.2
Santa Barbara County.....	343,100	208.0	184.8	12.6	Marion County.....	791,900	(NA)	(NA)	(NA)
Santa Clara County.....	1,432,000	990.8	948.4	4.5	IOWA				
Solano County.....	314,100	111.7	(NA)	(NA)	Polk County	324,700	233.2	229.2	1.7
Sonoma County.....	366,000	(NA)	(NA)	(NA)	KANSAS				
Stanislaus County.....	341,000	156.8	106.4	47.4	Johnson County	345,700	345.5	306.9	12.6
Tulare County.....	297,900	(NA)	(NA)	(NA)	Sedgwick County	402,100	296.9	243.0	22.1
Ventura County.....	647,300	395.9	342.0	15.8	KENTUCKY				
COLORADO									
Adams County.....	281,000	163.8	161.1	1.7	Jefferson County	675,800	236.5	218.5	8.2
Arapahoe County.....	391,200	339.9	(NA)	(NA)	LOUISIANA				
Denver County.....	492,200	352.7	328.4	7.4	Caddo Parish	268,700	97.2	92.9	4.6
El Paso County.....	393,900	200.0	190.8	4.9	East Baton Rouge Parish.....	384,300	95.1	(NA)	(NA)
Jefferson County.....	430,200	269.2	255.3	5.5	Jefferson Parish	471,400	137.0	118.2	15.9
CONNECTICUT									
Fairfield County.....	817,300	1,070.3	966.2	10.8	Orleans Parish	531,700	(NA)	37.0	(NA)
Hartford County.....	843,300	915.4	848.9	7.8	MARYLAND				
New Haven County.....	794,400	755.9	735.3	2.8	Anne Arundel County	417,600	235.9	212.1	11.2
DELAWARE									
New Castle County.....	435,300	149.2	138.5	7.7	Baltimore County.....	689,300	345.7	340.6	1.5
DISTRICT OF COLUMBIA									
Washington, DC.....	617,000	730.2	630.9	15.8	Baltimore City	751,400	423.7	401.1	5.6
FLORIDA									
Brevard County.....	388,300	200.6	182.2	10.1	Montgomery County	704,900	710.5	616.9	15.2
Broward County.....	1,187,000	956.6	800.8	19.5	Prince George's County	701,000	396.6	365.0	8.6
Dade County.....	1,813,500	1,285.2	992.9	29.4	MASSACHUSETTS				
Duval County.....	673,500	333.5	306.4	8.8	Bristol County	483,000	243.5	230.9	5.4
Escambia County.....	278,500	78.2	(NA)	(NA)	Essex County	654,200	474.1	451.4	5.0
Hillsborough County.....	815,100	538.0	470.5	14.3	Hampden County	449,900	235.5	208.7	12.8
Lee County.....	309,100	(NA)	(NA)	(NA)	Middlesex County	1,373,600	1,235.7	1,119.9	10.3
Orange County.....	811,500	494.6	412.4	19.9	Norfolk County	610,200	488.3	479.8	1.8
Palm Beach County.....	818,500	961.4	789.3	21.8	Plymouth County	430,900	309.7	280.4	10.5
Pinellas County.....	821,000	539.6	488.8	10.4	Suffolk County	666,700	570.7	562.3	1.5
Polk County.....	395,800	168.8	134.3	25.7	Worcester County	675,400	351.7	320.7	9.7
Sarasota County.....	260,600	195.9	180.5	8.5	MICHIGAN				
Volusia County.....	348,400	(NA)	(NA)	(NA)	Genesee County	430,700	303.7	311.9	-2.6
					Ingham County	276,300	230.2	(NA)	(NA)
					Kent County	484,600	375.5	315.0	19.
					Macomb County	706,900	604.3	602.3	.3
					Oakland County	1,052,500	1,313.4	1,170.4	12.2
					Washtenaw County	267,800	273.7	263.5	3.9
					Wayne County	2,122,800	1,529.0	1,387.6	10.2

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1990 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending March			Area	Area population, 1988 ¹	Collections, 12 months ending March		
		1990	1989	Percent change			1990	1989	Percent change
MINNESOTA									
Dakota County	253,400	(NA)	195.5	(NA)	Lucas County	466,300	277.3	259.0	7.1
Hennepin County	1,008,800	1,164.4	1,064.9	9.3	Mahoning County	271,900	108.9	(NA)	(NA)
Ramsey County	478,900	402.3	378.3	6.3	Montgomery County	574,700	(NA)	(NA)	(NA)
MISSISSIPPI									
Hinds County	253,200	125.7	66.7	88.6	Stark County	374,500	157.6	142.3	10.7
MISSOURI									
Jackson County	644,700	291.1	263.0	10.7	Summit County	514,000	292.5	285.5	10.2
St. Louis County	1,008,800	638.7	642.2	-0.6	OHIO—Con.				
St. Louis City	403,400	151.7	129.3	17.4	Lucas County	466,300	277.3	259.0	7.1
NEBRASKA					Mahoning County	271,900	108.9	(NA)	(NA)
Douglas County	419,400	316.4	292.6	8.1	Montgomery County	574,700	(NA)	(NA)	(NA)
NEVADA					Stark County	374,500	157.6	142.3	10.7
Clark County	631,300	251.0	195.4	28.5	Summit County	514,000	292.5	285.5	10.2
NEW HAMPSHIRE					OKLAHOMA				
Hillsborough County	332,200	344.7	300.8	14.6	Oklahoma County	613,600	205.7	194.9	5.5
NEW JERSEY					Tulsa County	517,300	191.6	189.6	1.1
Bergen County	829,500	1,147.0	991.7	15.7	OREGON				
Burlington County	397,600	328.7	280.4	17.3	Clackamas County	270,900	(NA)	(NA)	(NA)
Camden County	502,200	446.5	384.2	16.2	Lane County	270,100	228.7	215.5	6.1
Essex County	838,900	752.4	735.9	2.2	Multnomah County	563,700	622.2	578.3	7.6
Hudson County	542,200	538.0	491.4	9.5	Washington County	292,800	291.4	282.6	3.1
Mercer County	331,000	341.2	292.6	16.6	PENNSYLVANIA				
Middlesex County	651,700	785.1	666.6	17.8	Allegheny County	1,354,300	949.5	854.6	11.1
Monmouth County	558,800	697.3	600.2	16.2	Berks County	329,100	126.2	104.4	20.9
Morris County	420,700	581.6	535.9	8.5	Bucks County	543,600	383.1	349.5	9.6
Ocean County	410,700	506.1	421.7	20.0	Chester County	366,500	101.2	100.1	1.0
Passaic County	462,800	465.1	387.7	20.0	Delaware County	556,900	270.6	260.3	4.0
Union County	499,900	584.0	511.1	14.3	Erie County	277,000	138.9	127.2	9.2
NEW MEXICO					Lancaster County	414,100	90.4	74.5	21.3
Bernalillo County	493,100	150.5	140.7	6.9	Lehigh County	288,700	167.0	143.0	16.8
NEW YORK					Luzerne County	331,500	96.2	87.5	10.0
Albany County	282,300	226.2	183.2	23.5	Montgomery County	687,500	450.0	388.0	16.0
Dutchess County	262,200	245.8	264.1	-7.0	Philadelphia County	1,647,000	639.1	576.3	10.9
Erie County	958,700	763.9	735.0	3.9	Westmoreland County	378,700	160.4	145.3	10.4
Monroe County	700,300	653.6	596.6	9.6	York County	336,100	122.1	105.4	15.8
Nassau County	1,318,100	2,197.3	2,259.1	-2.7	RHODE ISLAND				
New York City	7,352,700	6,528.3	5,936.2	10.0	Providence County	595,100	438.9	418.8	4.8
Onondaga County	461,500	410.4	387.0	6.0	SOUTH CAROLINA				
Orange County	293,500	279.4	250.6	11.5	Charleston County	302,200	162.9	144.7	12.6
Rockland County	265,800	326.9	319.4	2.3	Greenville County	315,000	161.3	145.5	10.8
Suffolk County	1,320,800	2,081.8	1,861.6	11.8	Richland County	285,900	149.1	145.8	2.3
Westchester County	864,800	1,354.5	1,217.3	11.3	TENNESSEE				
NORTH CAROLINA									
Cumberland County	255,700	67.9	64.0	6.2	Davidson County	507,300	262.0	321.1	-18.4
Forsyth County	266,300	124.8	(NA)	(NA)	Hamilton County	291,800	128.4	134.7	-4.6
Guildford County	336,800	177.5	175.0	1.4	Knox County	331,000	120.3	117.9	2.0
Mecklenburg County	475,900	313.4	278.8	12.4	Shelby County	819,800	345.1	292.4	18.0
Wake County	388,100	233.2	211.2	10.4	TEXAS				
OHIO									
Butler County	279,700	137.0	116.6	17.5	Bexar County	1,211,700	650.5	599.7	8.5
Cuyahoga County	1,430,800	940.7	922.9	1.9	Cameron County	264,000	75.0	(NA)	(NA)
Franklin County	938,100	743.7	598.3	24.3	Dallas County	1,854,700	1,700.5	1,518.7	12.0
Hamilton County	874,000	575.5	475.2	21.1	EI Paso County	585,900	235.4	186.2	26.4
Lorain County	270,500	134.4	125.0	7.5	Harris County	2,786,700	1,901.2	1,876.3	1.3
VIRGINIA					Hidalgo County	387,900	103.5	106.9	-3.1
UTAH					Nueces County	297,900	154.8	153.6	0.7
WIRGINIA					Tarrant County	1,128,600	524.6	584.6	-10.3
7					Travis County	556,300	434.1	424.4	2.3
7					Salt Lake County	720,000	357.5	353.5	1.1
7					7				

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1990 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending March			Area	Area population, 1988 ¹	Collections, 12 months ending March		
		1990	1989	Percent change			1990	1989	Percent change
WASHINGTON									
King County.....	1,438,900	956.8	835.6	14.5					
Pierce County.....	559,100	241.1	239.4	.7	Dane County	352,800	298.8	268.5	11.3
Snohomish County.....	422,700	205.2	178.9	14.7	Milwaukee County.....	930,100	832.2	763.6	9.0
Spokane County.....	356,400	147.3	134.3	9.6	Waukesha County.....	302,200	312.7	280.0	11.7

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1988 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: March 1990 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts				
	1st quarter 1990 (thousand dollars)	12-month periods			1st quarter 1990 (thousand dollars)	12-month periods			
		Year ending March 1990 (thousand dollars)	Percent change from—			Year ending March 1990 (thousand dollars)	Percent change from—		
Year ending December 1989	Year ending March 1989	Year ending December 1989	Year ending March 1989	Year ending December 1989	Year ending March 1989	Year ending December 1989	Year ending March 1989		
United States, Total ²	75,718,177	296,325,489		1.3	7.6	26,083,778	98,592,737	2.5	7.5
Alabama.....	957,948	3,719,272		.1	6.5	246,252	998,688	.6	4.1
Alaska.....	280,215	1,425,355		8.9	15.9	(X)	(X)	(X)	(X)
Arizona.....	987,558	4,235,178		.3	7.0	497,964	1,898,926	1.0	5.5
Arkansas.....	539,689	2,210,694		.4	7.4	207,236	839,502	4.2	9.5
California.....	11,161,428	43,325,243		2.2	12.2	4,023,094	13,800,547	5.7	12.6
Colorado.....	691,099	2,974,780		1.9	6.2	230,734	808,535	5.0	9.0
Connecticut	1,313,809	5,321,883		5.9	19.3	614,873	2,294,272	5.2	11.2
Delaware.....	299,256	1,140,389		-1.0	5.8	(X)	(X)	(X)	(X)
Florida.....	3,543,557	12,927,781		2.8	6.0	2,128,311	7,958,310	2.4	6.0
Georgia.....	1,775,377	6,978,113		2.5	13.4	662,615	2,556,031	7.4	32.2
Hawaii.....	622,516	2,391,381		1.6	11.9	313,129	1,138,804	3.9	14.3
Idaho.....	272,493	1,101,982		3.4	12.7	93,565	374,579	2.6	10.6
Illinois.....	3,434,348	12,369,475		3.2	9.7	1,077,690	3,928,737	3.9	6.4
Indiana.....	1,527,540	6,436,423		2.0	15.5	718,253	2,676,664	4.6	5.8
Iowa.....	(NA)	(NA)		(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas.....	644,111	2,616,169		1.8	3.5	218,596	854,322	2.8	6.6
Kentucky.....	1,053,231	4,189,318		.3	5.9	267,204	1,114,330	.7	8.1
Louisiana.....	943,428	4,263,483		.5	11.2	353,194	1,451,693	-7	9.3
Maine.....	385,238	1,546,859		-1	-2.7	118,538	510,728	-2	-1.5
Maryland.....	1,691,242	6,454,282		1.4	16.8	410,369	1,541,286	-1.7	2.3
Massachusetts.....	2,208,920	9,046,200		-2.2	2.7	486,628	2,006,275	-1.2	-3.3
Michigan.....	2,713,380	11,203,209		.2	.2	801,387	3,232,097	.2	8.4
Minnesota.....	1,700,166	6,590,117		2.9	4.9	499,976	1,875,677	3.8	6.8
Mississippi.....	555,003	2,314,140		.1	4.0	264,512	1,076,186	1.3	5.3
Missouri.....	1,205,176	4,845,029		1.6	4.7	484,345	1,860,775	2.5	6.3
Montana.....	188,502	751,228		1.4	.8	(X)	(X)	(X)	(X)
Nebraska.....	401,298	1,479,582		2.2	3.8	135,949	504,275	2.9	5.2
Nevada.....	(NA)	(NA)		(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	136,854	596,204		-1.2	-.5	(X)	(X)	(X)	(X)
New Jersey.....	2,186,805	10,548,808		-3	4.1	748,919	3,234,284	.9	.8
New Mexico.....	497,987	1,946,358		2.5	5.2	209,946	818,465	1.6	5.5
New York ³	8,185,857	28,502,318		-.6	7.2	1,849,878	6,002,896	1.3	4.4
North Carolina.....	1,956,266	7,689,139		1.4	7.0	403,047	1,742,082	-	3.8
North Dakota.....	185,876	726,966		4.4	12.5	78,094	274,923	8.8	25.8
Ohio.....	3,095,300	11,288,622		.8	7.4	881,408	3,543,937	.2	4.2
Oklahoma.....	859,306	3,370,136		2.3	4.6	210,624	819,634	2.0	5.5
Oregon.....	652,514	2,796,349		1.7	29.4	(X)	(X)	(X)	(X)
Pennsylvania.....	2,794,502	13,068,145		.9	5.9	1,058,596	4,187,189	1.2	3.4
Rhode Island.....	305,530	1,193,257		1.5	4.6	104,312	394,075	.6	-
South Carolina.....	933,649	3,883,007		1.6	6.5	358,292	1,416,588	.4	6.5
South Dakota.....	106,954	475,181		.6	.1	59,050	239,324	4.3	3.8
Tennessee.....	1,063,190	4,194,697		1.6	5.6	569,949	2,320,268	1.6	4.9
Texas.....	4,358,356	14,329,828		1.6	2.8	1,913,168	7,315,582	2.6	8.1
Utah.....	402,270	1,657,304		1.3	-1.5	171,255	723,133	2.2	5.9
Vermont.....	154,430	632,338		-.1	4.5	37,090	133,505	1.2	1.2
Virginia.....	1,517,474	6,610,138		-.5	1.5	356,247	1,336,031	1.1	5.9
Washington.....	1,844,788	7,196,742		3.8	10.7	1,116,227	4,352,392	2.7	12.9
West Virginia.....	543,845	2,100,737		4.3	13.2	199,194	698,874	8.7	26.2
Wisconsin.....	1,610,284	6,526,316		.5	3.8	481,871	1,953,077	1.4	4.0
Wyoming.....	87,552	553,989		-4.2	-6.3	41,197	157,396	3.2	2.8
Exhibit: Dist. Of Columbia ..	546,710	2,288,590		2.2	10.5	120,472	469,990	2.7	8.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1990 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1990 (thousand dollars)	12-month periods			3rd quarter 1990 (thousand dollars)	12-month periods		
		Year ending September 1990 (thousand dollars)	Percent change from —			Year ending September 1989 (thousand dollars)	Year ending June 1990	Percent change from —
United States, Total ²	5,074,540	19,590,768	1.4	7.0	1,480,979	5,617,352	1.9	9.1
Alabama.....	75,596	294,293	.5	2.5	17,470	68,983	.7	-.7
Alaska.....	8,887	37,687	-9.2	-3.4	4,515	15,402	14.3	65.5
Arizona.....	54,061	310,717	-8.4	-8.1	10,919	45,989	-2.0	-6.9
Arkansas.....	54,865	214,284	-.9	-1.5	15,648	61,696	.3	-1.5
California.....	398,678	1,397,837	2.8	5.1	192,254	771,266	-1.3	39.5
Colorado.....	87,278	331,561	3.0	11.2	15,995	59,710	-.2	-3.7
Connecticut.....	92,892	322,330	2.4	1.4	29,449	118,993	-.4	15.7
Delaware.....	14,149	64,486	1.4	4.3	3,675	12,780	9.6	5.6
Florida.....	163,932	747,014	-3.7	1.4	97,518	345,902	5.5	3.9
Georgia.....	113,822	440,302	.1	3.3	14,875	86,943	-.4	-1.5
Hawaii.....	13,763	53,515	.6	3.1	7,034	24,420	3.9	.2
Idaho.....	29,560	108,740	1.0	3.8	4,469	16,617	14.1	16.1
Illinois.....	268,127	984,899	7.5	33.4	79,119	325,080	1.2	28.7
Indiana.....	156,926	583,535	3.2	.8	28,518	112,197	-.4	-.4
Iowa.....	88,310	335,753	.2	4.8	21,810	85,196	-	.9
Kansas.....	57,491	228,868	2.0	28.0	13,813	55,043	-1.7	-3.0
Kentucky.....	88,739	354,482	-1.6	-1.7	3,632	14,079	1.3	-.5
Louisiana.....	121,936	420,327	7.0	14.9	19,730	71,989	4.8	2.4
Maine.....	35,446	135,093	-1.9	3.4	11,148	43,819	1.9	10.4
Maryland.....	115,689	448,670	-.2	-6.1	12,010	61,016	2.1	-
Massachusetts.....	78,982	301,352	-.2	-1.5	37,586	149,122	-1.1	-4.9
Michigan.....	199,109	743,339	1.8	6.9	66,648	259,827	-1.4	-10.3
Minnesota.....	121,825	465,679	.9	3.7	34,545	156,182	2.2	.3
Mississippi.....	102,369	307,613	1.2	4.1	13,055	51,420	1.0	-3.0
Missouri.....	94,850	362,514	2.1	2.5	20,227	77,943	-.5	-2.6
Montana.....	35,169	113,570	1.4	5.7	3,167	12,632	1.4	5.7
Nebraska.....	59,535	216,326	3.4	20.6	9,707	38,516	.6	-2.6
Nevada.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	11,080	77,972	-3.9	-10.3	7,433	38,286	-.1	16.0
New Jersey.....	104,354	403,146	-2.6	-8.8	70,725	220,634	8.9	5.7
New Mexico.....	43,849	166,543	1.3	13.8	4,691	17,970	1.7	.8
New York.....	135,839	521,555	-.1	-.5	165,351	577,958	3.4	26.4
North Carolina.....	221,104	832,907	5.0	32.0	3,672	15,359	.3	-2.3
North Dakota.....	22,267	74,577	2.5	7.2	3,032	15,184	-6.5	-.5
Ohio.....	251,970	997,212	2.7	20.7	57,172	215,162	-1.9	-4.2
Oklahoma.....	84,231	317,776	.8	.6	17,776	72,264	-.9	-6.9
Oregon.....	70,065	243,981	3.4	14.8	22,036	82,071	5.5	15.6
Pennsylvania.....	189,455	748,717	.5	9.1	55,589	216,824	-	-1.4
Rhode Island.....	17,868	77,154	5.7	(NA)	10,050	39,127	1.7	11.4
South Carolina.....	92,191	360,611	2.0	9.9	7,487	30,360	3.4	3.2
South Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee.....	166,815	637,476	1.2	13.9	20,111	79,872	1.0	.3
Texas.....	394,837	1,514,626	.6	1.0	144,791	452,206	10.2	9.0
Utah.....	32,897	154,715	.4	9.1	5,459	22,239	.3	4.8
Vermont.....	12,629	53,422	-.6	16.6	3,322	12,468	3.6	9.9
Virginia.....	135,363	626,541	.7	1.6	3,767	15,876	-2.3	-3.9
Washington.....	152,632	511,624	5.8	11.9	35,577	139,618	.7	6.2
West Virginia.....	54,438	207,846	-.4	11.2	8,057	32,178	-.1	-1.6
Wisconsin.....	101,568	535,953	1.3	3.1	37,768	144,815	2.9	1.0
Wyoming.....	6,102	34,705	-3.9	-5.3	1,377	5,478	-	22.5
Exhibit: Dist. Of Columbia.....	7,490	30,038	.8	6.3	2,739	9,298	-.3	-

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1990 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1990 (thousand dollars)	12-month periods*		1st quarter 1990 (thousand dollars)	12-month periods			
		Year ending March 1990 (thousand dollars)	Percent change from—		Year ending December 1989	Year ending March 1989	Year ending March 1990 (thousand dollars)	Percent change from—
United States, Total ²	795,906	3,172,575	1.1	2.3	24,100,976	94,168,770	.9	12.2
Alabama.....	25,033	105,885	.9	3.0	249,779	1,095,057	.2	12.3
Alaska.....	3,626	11,749	19.6	17.4	43	153	-1.9	-56.3
Arizona.....	10,496	39,650	-1.3	-4.1	213,090	1,001,559	1.9	13.3
Arkansas.....	4,064	18,190	(NA)	(NA)	187,738	711,789	.1	8.5
California.....	30,056	128,172	.5	.1	4,329,805	16,563,403	1.4	18.0
Colorado.....	4,442	20,861	.5	-2.3	274,429	1,340,070	.8	9.0
Connecticut.....	12,882	46,348	10.2	47.4	162,847	584,397	21.1	60.0
Delaware.....	979	4,924	.2	-.6	109,925	447,045	.7	10.8
Florida.....	125,282	461,758	1.4	.6	(X)	(X)	(X)	(X)
Georgia.....	26,005	115,569	-1.5	-2.2	731,006	2,855,433	.8	9.1
Hawaii.....	10,563	40,788	-1.7	5.1	201,606	800,774	-.2	10.6
Idaho.....	2,978	11,601	8.1	(NA)	91,899	382,649	1.8	19.2
Illinois.....	15,144	64,436	.2	-1.8	1,150,566	4,086,046	5.7	22.3
Indiana.....	6,163	39,197	-4.7	5.4	527,176	2,132,429	.9	13.2
Iowa.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas.....	12,631	49,224	1.2	3.2	213,540	843,234	.9	-.5
Kentucky.....	12,001	50,038	.8	1.2	312,341	1,186,562	1.8	9.5
Louisiana.....	10,603	42,980	(NA)	(NA)	149,770	697,962	-.6	16.9
Maine.....	6,913	35,631	1.2	-.5	159,296	582,484	3.8	.1
Maryland.....	5,611	26,420	-1.2	-3.4	676,818	2,730,614	.4	(NA)
Massachusetts.....	15,936	72,610	-2.2	-5.7	1,036,271	4,549,031	.7	10.6
Michigan.....	33,618	121,479	7.3	-2.1	862,908	3,842,544	.2	1.4
Minnesota.....	12,885	54,613	-.3	-2.1	708,769	2,662,812	4.3	4.8
Mississippi.....	7,514	32,585	-1.0	-.7	76,772	423,356	.6	10.7
Missouri.....	4,913	23,677	-1.0	-.7	432,965	1,743,784	1.1	6.6
Montana.....	4,009	13,702	10.6	8.2	68,665	280,711	1.6	9.4
Nebraska.....	4,028	16,029	2.0	-1.5	140,566	485,375	1.8	5.1
Nevada.....	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire.....	2,365	11,393	.5	.8	2,866	36,602	-.4	7.1
New Jersey.....	11,108	52,497	2.7	-3.7	760,872	2,990,247	-.4	9.5
New Mexico.....	3,972	17,118	.0	-1.5	83,512	355,827	1.5	2.7
New York.....	47,890	190,441	7.1	31.7	4,339,394	15,289,157	-1.6	10.4
North Carolina.....	37,007	149,625	.9	1.6	844,760	3,221,854	2.4	9.5
North Dakota.....	1,176	5,405	-1.1	-3.4	25,405	118,070	5.0	4.9
Ohio.....	16,587	65,544	1.3	-1.0	1,028,715	4,057,051	1.4	12.7
Oklahoma.....	12,029	54,536	-1.3	-.6	231,387	979,353	2.4	7.3
Oregon.....	2,370	10,683	.4	-2.1	452,859	1,872,313	1.8	(X)
Pennsylvania.....	46,649	139,805	.4	2.3	814,659	3,184,006	1.7	8.9
Rhode Island.....	2,017	10,071	5.7	35.9	112,805	437,659	3.4	8.3
South Carolina.....	27,189	111,755	2.0	2.1	275,597	1,342,997	1.6	9.5
South Dakota.....	2,124	9,369	.9	4.3	(X)	(X)	(X)	(X)
Tennessee.....	15,373	61,954	.2	-	13,667	90,370	-4.0	12.7
Texas.....	80,577	326,061	.9	2.9	(X)	(X)	(X)	(X)
Utah.....	4,171	14,088	1.3	(NA)	136,312	508,829	1.7	-14.7
Vermont.....	3,333	14,064	-2.4	-3.4	50,360	228,116	-.3	19.2
Virginia.....	25,081	95,728	-.1	.8	729,826	3,070,974	-.6	2.0
Washington.....	28,881	110,352	2.3	8.5	(X)	(X)	(X)	(X)
West Virginia.....	2,506	8,462	-.5	1.9	113,517	486,914	-3.1	6.7
Wisconsin.....	8,867	39,403	1.0	.1	680,873	2,641,962	.1	10.2
Wyoming.....	259	1,137	-.8	-3.6	(X)	(X)	(X)	(X)
Subit: Dist. of Columbia ..	1,235	5,590	(NA)	(NA)	155,781	601,074	.3	4.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: March 1990 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1990 (thousand dollars)	12-month periods			1st quarter 1990 (thousand dollars)	12-month periods		
		Year ending March 1990 (thousand dollars)	Percent change from—			Year ending December 1989	Year ending March 1989	Year ending December 1989
United States, Total ²	4,799,077	22,766,939	—2.5	—1.2	2,776,170	10,396,865	1.2	6.1
Alabama.....	50,591	204,057	—3.0	7.2	17,724	127,216	—6.9	1.8
Alaska.....	10,667	259,266	—.7	—36.5	1,944	14,931	(NA)	(NA)
Arizona.....	26,390	189,689	—5.4	—4.7	54,000	205,996	—6.0	—2.9
Arkansas.....	23,380	129,011	1.3	10.9	16,273	75,265	—.3	3.6
California.....	894,629	4,971,823	—3.4	.9	341,017	1,220,526	3.1	6.2
Colorado.....	7,070	128,321	(NA)	(NA)	33,477	98,146	13.7	31.5
Connecticut.....	181,349	937,872	6.0	46.9	30,360	158,171	2.8	3.4
Delaware.....	20,195	142,996	—6.5	11.0	5,624	24,116	—.7	(NA)
Florida.....	139,529	631,522	—2.0	—4.8	162,974	528,905	2.8	5.5
Georgia.....	103,585	493,612	—6.8	—11.2	39,793	100,823	4.0	6.9
Hawaii.....	23,220	89,669	—4.8	9.8	5,396	19,788	—7.0	4.7
Idaho.....	10,425	69,482	1.9	—6.3	27,679	66,001	(NA)	(NA)
Illinois.....	226,280	903,259	—5.3	—12.0	133,876	649,504	—1.1	—2.0
Indiana.....	51,311	399,066	—5.2	(NA)	45,988	169,163	—1.7	(NA)
Iowa.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas.....	18,848	220,833	—4.9	—2.3	37,206	93,821	9.8	7.7
Kentucky.....	30,253	271,554	—8.3	—9.7	41,170	150,046	—4.4	17.1
Louisiana.....	26,212	360,608	3.0	(NA)	21,907	82,537	—.9	—4.8
Maine.....	8,303	64,910	4.20.1	4.34.6	16,024	56,206	—1.4	—5.0
Maryland.....	163,014	388,694	17.7	14.4	36,461	157,295	.6	6
Massachusetts.....	329,986	1,018,647	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan.....	450,951	1,800,275	—.4	—10.4	157,183	515,919	2.8	9.4
Minnesota.....	126,780	495,886	-	5.6	86,231	319,955	.6	7.0
Mississippi.....	45,187	128,658	—4.8	—5.1	27,417	84,213	3.1	2.4
Missouri.....	17,419	224,978	—.8	—7.3	64,477	208,594	.5	1.1
Montana.....	7,498	54,895	—.4	8.0	11,641	37,615	5.1	15.1
Nebraska.....	19,151	68,278	—4.2	—14.0	21,416	56,244	.2	2.3
Nevada.....	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	26,015	130,649	—7.8	—11.0	13,928	57,305	2.9	11.9
New Jersey.....	125,306	1,278,214	—1.9	8.0	102,702	369,195	1.1	5.1
New Mexico.....	25,277	62,702	(NA)	(NA)	29,393	103,198	1.2	10.9
New York.....	580,933	1,885,860	1.0	—6.1	155,000	582,000	5.8	21.0
North Carolina.....	93,582	655,868	(NA)	(NA)	174,347	364,474	(NA)	(NA)
North Dakota.....	6,335	43,156	—8.6	5.6	13,811	40,107	2.7	9.1
Ohio.....	313,919	676,764	—4.5	1.8	71,824	387,547	—3.0	3.7
Oklahoma.....	37,783	95,001	1.1	—9.4	61,526	229,650	2.6	—7.7
Oregon.....	18,006	159,704	—.5	2.3	58,607	221,339	4.4	13.7
Pennsylvania.....	122,593	1,206,316	—1.0	10.2	114,352	479,503	—.7	2.8
Rhode Island.....	16,746	65,958	—7.4	—15.4	6,554	30,013	—6.5	—9.6
South Carolina.....	49,107	162,394	—6.5	(NA)	30,853	87,502	3.7	6.2
South Dakota.....	8,230	32,275	6.5	23.2	4,825	24,073	-	—9.9
Tennessee.....	85,906	345,124	—2.9	—6.4	44,449	162,835	—.9	.8
Texas.....	(X)	(X)	(X)	(X)	143,942	759,333	.3	1.0
Utah.....	6,174	93,912	—8.2	13.3	10,211	38,374	—.1	18.7
Vermont.....	7,143	29,887	—8.7	(NA)	7,898	29,799	5.7	7.0
Virginia.....	28,878	330,061	—4.3	—6.6	78,369	273,415	—1.2	3.2
Washington.....	(X)	(X)	(X)	(X)	54,670	189,577	1.3	2.4
West Virginia.....	58,595	207,596	11.8	.5	14,285	70,114	1.9	1.8
Wisconsin.....	142,426	445,233	.3	—1.7	46,744	171,173	2.6	—10.2
Wyoming.....	(X)	(X)	(X)	(X)	11,622	33,622	4.6.5	—4
Exhibit: Dist. of Columbia ..	30,574	156,932	—3.3	1.8	3,860	15,992	.5	—3.2

—Represents zero. NA Not available. X Not applicable.

1Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

Individual income tax. Amounts shown are residual collections of repealed tax.

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989.

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

FLORIDA

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989.

GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate decreased from 34 to .31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1990, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective April 1, 1989.

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Individual income tax. Individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1990, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

MICHIGAN

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective January 1, 1989.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989.

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. New withholding tables were issued for income January 1, 1989. In addition, a 5 percent surtax is imposed for tax years beginning after 1989.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1990, was 22.0 cents per gallon.

Individual income tax. Tax rates reduced for taxable years beginning after 1988, and increased for tax years beginning after 1989.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989, and from 21 to 25 cents per pack effective February 20, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

NEW MEXICO

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.7 to 20.9 cents per gallon effective August 1, 1989, and from 20.9 to 21.7 cents per gallon effective January 1, 1990.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989, and reduced from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988, and from 14.8 to 18 cents per gallon effective July 15, 1989.

OKLAHOMA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective January 1, 1989, from 16 to 18 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1990, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988, and from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1990, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 23 to 25 percent of Federal tax liability for tax years beginning after 1988, and from 25 to 28 percent of Federal tax liability for tax years beginning after 1989.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988. Also, sales of food subject to tax effective March 1, 1989.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for First Quarter 1990 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1990									
1st quarter.....	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter.....	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter.....	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter.....	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter.....	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter.....	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter.....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter.....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter.....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter.....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter.....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter.....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter.....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986									
4th quarter.....	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter.....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter.....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter.....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
12 MONTHS ENDING									
March 1990.....	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989.....	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989.....	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989.....	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989.....	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988.....	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988.....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988.....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988.....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987.....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987.....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987.....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987.....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986.....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986.....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986.....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986.....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.